

Inspector General

United States
Department of Defense



American Recovery and Reinvestment Act Project -
Repair of the Pacific Air Forces Headquarters Building
at Hickam Air Force Base, Hawaii

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Acronyms and Abbreviations

AFB	Air Force Base
AFCESA	Air Force Civil Engineering Support Activity
FAR	Federal Acquisition Regulation
FBO	Federal Business Opportunities
FPDS	Federal Procurement Data System
FSRM	Facilities Sustainment, Restoration, and Modernization
OMB	Office of Management and Budget
SATOC	Sustainment, Restoration, and Modernization Acquisition Task Order Contract
USACE	U.S. Army Corps of Engineers



INSPECTOR GENERAL
DEPARTMENT OF DEFENSE
400 ARMY NAVY DRIVE
ARLINGTON, VIRGINIA 22202-4704

August 13, 2010

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE (COMPTROLLER)/
CHIEF FINANCIAL OFFICER
ASSISTANT SECRETARY OF THE AIR FORCE
(FINANCIAL MANAGEMENT AND COMPTROLLER)

SUBJECT: American Recovery and Reinvestment Act Project—Repair of the
Pacific Air Forces Headquarters Building at Hickam Air Force Base, Hawaii
(Memorandum No. D-2010-RAM-017)

This memorandum provides results from our audit of an American Recovery and Reinvestment Act project at Hickam Air Force Base, Hawaii. The audit included analysis of support provided by the U.S. Air Force Civil Engineering Support Activity. We determined that Hickam Air Force Base and U.S. Air Force Civil Engineering Support Activity personnel properly planned, justified, and contracted the American Recovery and Reinvestment Act project.

We will continue to review DOD's progress and issue subsequent reports and memoranda that will discuss our evaluation of DOD's implementation of the American Recovery and Reinvestment Act. We are making no recommendations and do not require a written response. Therefore, we are publishing this memorandum in final form.

We appreciate the courtesies extended to the staff. Please direct questions to me at (703) 604-9201 (DSN 664-9201).

A handwritten signature in blue ink, reading "Richard B. Jolliffe", is positioned above the printed name.

Richard B. Jolliffe
Assistant Inspector General
Acquisition and Contract Management

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Results in Brief: American Recovery and Reinvestment Act Project—Repair of the Pacific Air Forces Headquarters Building at Hickam Air Force Base, Hawaii

What We Did

Our objective was to review the planning, funding, contracting, and initial execution of a \$21.9 million project to repair the Pacific Air Forces Headquarters building at Hickam Air Force Base, Hawaii, to determine whether the efforts of the Air Force complied with Recovery Act requirements, Office of Management and Budget guidance, the Federal Acquisition Regulation, and DOD implementing guidance.

What We Found

- Hickam Air Force Base personnel properly justified and adequately planned the Recovery Act project to repair the Pacific Air Forces Headquarters building.
- Hickam Air Force Base personnel properly distributed Recovery Act funding to repair the Pacific Air Forces Headquarters building.
- Air Force Civil Engineering Support Activity contracting personnel properly solicited, competed, and awarded the contract for the Recovery Act project to repair the Pacific Air Forces Headquarters building.

What We Recommend

This report contains no recommendations.

Management Comments

The Air Force had no comments on a coordinated discussion draft of this report.

Figure 1. Aerial View of the Pacific Air Forces Headquarters Building Original Configuration



Figure 2. Hallways Too Narrow for Egress



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Introduction

Objective

The primary objective of the audit was to determine whether DOD and its Components are planning and implementing the American Recovery and Reinvestment Act of 2009 (Recovery Act) by meeting the requirements in the Recovery Act, Office of Management and Budget (OMB) Memorandum M-09-10, “Initial Implementing Guidance for the American Recovery and Reinvestment Act of 2009,” February 18, 2009, and subsequent related guidance. For this audit, we reviewed the planning, funding, contracting, and initial execution of a Facilities Sustainment, Restoration, and Modernization (FSRM) project at Hickam Air Force Base (AFB), Hawaii, to determine whether the efforts of the Air Force complied with Recovery Act requirements, OMB guidance, the Federal Acquisition Regulation (FAR), and DOD implementing guidance. See Appendix A for a discussion of our scope and methodology.

Recovery Act Background

The President signed the Recovery Act into law on February 17, 2009. It is an unprecedented effort to jump-start the economy and create or save jobs.

The purposes of this Act include the following:

- (1) To preserve and create jobs and promote economic recovery.
- (2) To assist those most impacted by the recession.
- (3) To provide investments needed to increase economic efficiency by spurring technological advances in science and health.
- (4) To invest in transportation, environmental protection, and other infrastructure that will provide long-term economic benefits.
- (5) To stabilize State and local government budgets, in order to minimize and avoid reductions in essential services and counterproductive state and local tax increases

... the heads of Federal departments and agencies shall manage and expend the funds made available in this Act so as to achieve the purposes specified ... including commencing expenditures and activities as quickly as possible consistent with prudent management.

Recovery Act Requirements

The Recovery Act and implementing OMB guidance require projects to be monitored and reviewed. We grouped these requirements into the following four phases: (1) planning, (2) funding, (3) execution, and (4) tracking and reporting. The Recovery Act requires that projects be properly planned to ensure the appropriate use of funds. Review of the funding phase is to ensure the funds were distributed in a prompt, fair, and reasonable manner. Review of the project execution phase is to ensure that contracts awarded with Recovery Act funds were transparent, competed, and contain specific FAR clauses; that Recovery Act funds were used for authorized purposes; and that instances of fraud, waste, error, and abuse were mitigated. Review of the execution phase also ensures that program goals were achieved, including specific program outcomes and improved results

on broader economic indicators; that projects funded avoided unnecessary delays and cost overruns; and that contractors or recipients of funds reported results. Review of the tracking and reporting phase ensures that the recipients' use of funds was transparent to the public and that benefits of the funds were clearly, accurately, and timely reported.

Recovery Act Contracting Requirements

The Recovery Act establishes transparency and accountability requirements. Federal Acquisition Circular 2005-32, March 31, 2009, provides policies and procedures for the Government-wide implementation of the Recovery Act and guidance on special contract provisions. Federal Acquisition Circular 2005-32 amended the FAR and provided interim rules that made FAR solicitation provisions and contract clauses immediately available for inclusion in contracts for Recovery Act work.

The specific FAR Recovery Act requirements are for:

- buying American construction material,
- protecting contractor whistleblowers,
- publicizing contract actions,
- reporting, and
- giving the Government Accountability Office and agency Inspectors General access to contracting records.

Federal Government organizations meet requirements for Recovery Act contract actions by posting information on the Federal Business Opportunities (FBO) and Federal Procurement Data System (FPDS) Web sites. FAR Subpart 5.7, "Publicizing Requirements Under the American Recovery and Reinvestment Act of 2009," directs contracting officers to use the Government-wide FBO Web site (<http://www.fedbizopps.gov>) to:

- identify actions as funded by the Recovery Act,
- post pre-award notices for orders exceeding \$25,000,
- describe supplies in a clear narrative to the general public, and
- provide the rationale for awarding any contracting actions that were not both fixed-price and competitive.

FBO is the Federal Government's central source of Federal procurement opportunities. FBO is a Web-based portal that allows agency officials to post Federal procurement opportunities and contractors to search and review those opportunities. Agencies also post contract award notices on FBO. In addition, to provide transparency, FBO has a separate section identifying Recovery Act opportunities and awards.

FPDS is the Federal Government's central source of procurement information. Contracting officers enter information, to include the Treasury Account Symbol, in the FPDS for all Recovery Act contract actions. The Treasury Account Symbol enables

FPDS to provide transparency by generating and posting a report containing all Recovery Act contract actions.

OMB Recovery Act Guidance

Criteria for planning and implementing the Recovery Act continue to change as OMB issues additional guidance, and DOD and the Components issue their implementation guidance. OMB has issued 10 memoranda and 1 bulletin to address the implementation of the Recovery Act. See Appendix B for Recovery Act criteria and guidance.

DOD Recovery Act Program Plans

Under the Recovery Act, Congress appropriated approximately \$12 billion to DOD for the following programs: Energy Conservation Investment; FSRM: Homeowners Assistance; Military Construction; Near Term Energy-Efficient Technologies; and U.S. Army Corps of Engineers (USACE) Civil Works.

The values of the six programs are shown in the following table.

DOD Agency-Wide and Program-Specific Recovery Act Programs

Program	Amount (in millions)
Energy Conservation Investment	\$120
Facilities Sustainment, Restoration, and Modernization	4,260
Homeowners Assistance	555
Military Construction	2,185
Near Term Energy-Efficient Technologies	300
U.S. Army Corps of Engineers Civil Works	4,600
Total	\$12,020

The Recovery Act divides the approximately \$12 billion among 32 DOD and USACE line items of appropriations.

Pacific Air Forces Hickam AFB Mission and Functions

The Pacific Air Forces, with Headquarters at Hickam AFB, Hawaii, is a major command of the U.S. Air Force and is the air component of the U.S. Pacific Command. The Pacific Air Forces' Web site states that its mission "is to provide U.S. Pacific Command integrated expeditionary Air Force capabilities to defend the homeland, promote stability, dissuade and deter aggression, and swiftly defeat enemies." The Air Force approved 27 FSRM Recovery Act projects, valued at \$48.7 million, at Hickam AFB. This report discusses our review of the \$21.9 million FSRM project to repair the Pacific Air Forces Headquarters building. After one project was removed from the American Recovery and Reinvestment Act project list, the Air Force Audit Agency reviewed the remaining

25 FSRM projects and published its review in Air Force Audit Agency Report No. F2010-0009-FBP000, “American Recovery and Reinvestment Act of 2009, 15th Airlift Wing, Hickam AFB, Hawaii,” December 21, 2009.

15th Airlift Wing Hickam AFB Mission and Functions

The 15th Airlift Wing is a subordinate command of the U.S. Pacific Command and reports directly to the Vice Commander of Pacific Air Forces. The 15th Airlift Wing is responsible for security, civil engineering, communications, personnel management, logistics, and services and contracting support. Hickam AFB is the largest installation in the 15th Airlift Wing and consists of 2,850 acres of land and facilities, valued at more than \$405 million.

Air Force Civil Engineering Support Activity

The Air Force Civil Engineering Support Activity (AFCESA), based at Tyndall AFB, Florida, provides, according to its Web site, responsive, high-quality, cost-effective, and customer-focused sustainment, restoration, and modernization project execution. AFCESA also provides labor support contract service and contingency contract support and execution to customers worldwide.

Repair of Building 1102

Pacific Air Forces Headquarters operations and various other units are located in building 1102, a reinforced concrete structure with more than 500,000 square feet of office space. This 3-story, 14-wing structure was completed in 1940 as a barracks; however, during World War II, the structure was damaged in the Japanese attack on Pearl Harbor on December 7, 1941. Because of the historic importance of the building, it is part of the Hickam Field National Landmark, protected by the Advisory Council on Historic Preservation, the National Park Service, and the State Historic Preservation Office. Therefore, the building is not a candidate for demolition and must be repaired.

The repair of building 1102 is a major renovation project that includes all work necessary to bring the building into compliance with the Life Safety Codes, including repairing the infrastructure; adding or updating current fire detection, alarm, and suppression systems; establishing areas of refuge; and meeting egress requirements. The building repair of building 1102 will also include work to comply with the accessibility requirements of the Americans with Disabilities Act. The 15th Airlift Wing divided the project into four phases with a total estimated cost of \$123 million. Only phase 1 is funded with Recovery Act funds. The Pacific Air Forces is currently leasing temporary structures adjacent to building 1102 to accommodate the 13th Air Force, at an annual cost of \$1.6 million. In addition, the Pacific Air Forces spends more than \$1.5 million annually on maintenance for building 1102. The repair project would allow the 13th Air Force to move back into building 1102, eliminating the annual leasing cost and reducing building 1102 maintenance costs.

Review of Hickam AFB and Air Force Civil Engineering Support Activity Internal Controls

Hickam AFB and AFCESA internal controls over the planning, funding, contracting, and initial execution of the Pacific Air Forces headquarters building 1102 Recovery Act project at Hickam AFB were effective as they applied to the audit objectives; we identified no internal control weaknesses.

Proper Planning, Funding, and Execution of the Recovery Act Project to Repair Pacific Air Forces Headquarters Building 1102

Hickam AFB personnel properly justified and adequately planned the repair of the Pacific Air Forces Headquarters building 1102. In addition, Hickam AFB personnel properly distributed Recovery Act funding for the project, and AFCEA personnel properly solicited, competed, and awarded a contract for the project. Finally, AFCEA personnel awarded a firm-fixed-price contract with the appropriate Recovery Act FAR clauses.

Project Planning and Justification

Hickam AFB personnel properly justified and adequately planned the repair of the Pacific Air Forces Headquarters building 1102. Department of Defense Form 1391, "Military Construction Project Data," contained project justifications. DOD Regulation 7000.14-R, "DOD Financial Management Regulation," requires DOD Components to use DD Form 1391 to support the request for authorization of both new construction and urgent unforeseen projects using emergency or contingency authorization. Two specific sections of the form (Items 10 and 11) require details of the requirement for the proposed project and how the current mission would benefit from the proposed project. Item 10, "Description of Proposed Construction," requires a clear and concise description of the proposed construction including a complete outline of all principal features of the work. Item 11, "Requirement," requires a detailed, informative statement of why the project is needed, how and under what conditions the requirement is presently being met, and the manner and extent to which mission accomplishment would be affected if the project was not approved.

DD Form 1391 and reports for the project to repair the Pacific Air Forces Headquarters building validated the poor conditions of building 1102 and supported the project justification. The reports included:

- A May 2009 Life Safety Report for Building 1102 stated that the exiting systems in most areas of the building did not meet basic Life Safety and Americans with Disability Act requirements. In addition, the report stated that the Life Safety Code violations identified in an August 5, 2006, study were still evident.
- A November 2006 Structural Evaluation Report for Building 1102 stated that the building and its infrastructure were in poor condition and needed major renovation.
- A July 9, 2002, Hazardous Material Assessment Report for Building 1102 stated that floor tiles, light fixtures, and other materials located throughout the building contained asbestos and that lead paint was present on interior and exterior surfaces of the building.

Our tour of the building and pictures in reports provided by the Air Force staff documented the poor conditions in building 1102.

Figure 3. Deteriorated Heating, Ventilation, and Air Conditioning System



Figure 4. Deteriorated Plumbing



Project Funding

Hickam AFB personnel properly distributed the Recovery Act funds for the project to repair the Pacific Air Forces Headquarters building. On April 17, 2009, Pacific Air Forces personnel issued a Budget Authorization/Allocation document for \$31.5 million of Military Construction Recovery Act funding to the 15th Airlift Wing to fund the project. On April 20, 2009, the 15th Airlift Wing issued a Fund Cite Authorization document to AFCESA to fund the contract for the repair project.

Project Execution

AFCESA contracting personnel properly solicited, competed, and awarded the Pacific Air Forces Headquarters building 1102 repair project.

Transparency and Inclusion of Recovery Act FAR Clauses

AFCESA contracting personnel properly posted a presolicitation notice on FBO to meet the intent of Recovery Act project requirements for transparency. The synopsis in the presolicitation notice clearly explained the nature of the work and informed the public that only contractors on the existing Sustainment, Restoration, and Modernization

Acquisition Task Order Contract (SATOC) could submit a proposal. The SATOC is an indefinite-delivery, indefinite-quantity contract awarded by AFCESA. On May 5, 2009, AFCESA contracting personnel issued a modification to the SATOC to incorporate the FAR clauses for the Recovery Act.

The FBO award notice stated that on September 16, 2009, AFCESA awarded contract FA3002-08-D-0008-0034 for \$27.3 million. This contract was a competitively awarded task order under the SATOC. The task order included a basic requirement and three optional items. The basic requirement, for general building renovation, was awarded using Recovery Act funds. Two of the three optional items—for communication infrastructure and furniture—were funded with non-Recovery Act funds. The third option for various minor construction works has not been exercised.

On August 19, 2009, the Director, Defense Procurement and Acquisition Policy memorandum, “Posting and Reporting Requirements for the American Recovery and Reinvestment Act of 2009,” directed that every effort be made to not use both Recovery Act funds and non-Recovery Act funds on the same contract action. However, if the contract action included both Recovery Act funds and non-Recovery Act funds, the total of the funds obligated by the action must be recorded in FBO, and then the FBO award notice must provide a breakdown of the amounts of Recovery Act and non-Recovery Act funds.

The FBO award notice did not initially provide a breakdown of the amounts of Recovery Act and non-Recovery Act funds. To provide transparency, we suggested that AFCESA contracting personnel amend the award notice to include a breakdown of the amounts of Recovery Act and non-Recovery Act funds. On February 4, 2010, AFCESA contracting personnel amended the award notice to include a breakdown of the amounts. The total value of the task order was \$27.3 million; of that amount, \$21.9 million were Recovery Act funds, and \$4.9 million were non-Recovery Act funds. One non-Recovery Act option valued at \$500 thousand had not been exercised as of August 2, 2010.

FPDS reported the amounts of Recovery Act and non-Recovery Act funds on this contract as separate transactions to ensure transparency of Recovery Act funds.

Competition and Authorized Use of Recovery Act Funds

AFCESA contracting personnel competed the project among the 20 SATOC contractors and received 7 proposals. The contracting office awarded a firm-fixed-price contract on September 16, 2009, for about \$27.3 million to repair the Pacific Air Forces Headquarters building. However, only \$21.9 million of that was Recovery Act funds. The DoD Expenditure plan had an estimated amount of \$31.5 million for the project to repair the Pacific Air Forces headquarters building. The contract award resulted in a bid savings of approximately \$9.6 million (the amount approved in the DOD expenditure plan was more than the contract award amount using Recovery Act funds). On September 14, 2009, the Under Secretary of Defense notified the Congress that the Air Force was planning to use those funds for additional FSRM projects at Hickam AFB.

Project Cost and Schedule

The Recovery Act FSRM project to repair the Pacific Air Forces Headquarters building has an October 17, 2011, planned completion date. At the time of our review, the project was adhering to the contract cost parameters but was 2 months behind schedule. However, the contractor was allocating more resources to make up for lost time.

Tracking and Reporting

We did not review tracking and contractor reporting of the subject contract because, at the time of our Hickam AFB audit, OMB reporting requirements for the Recovery Act were not yet in effect. We will review the reporting of selected Air Force Recovery Act actions in future reports.

Appendix A. Scope and Methodology

We conducted this audit from August 2009 through August 2010 in accordance with generally accepted government auditing standards. Generally accepted government auditing standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our conclusions based on our audit objectives.

Scope

We selected 1 of the 27 FSRM Recovery Act projects at Hickam AFB, Hawaii. The 15th Airlift Wing had 27 FSRM Recovery Act projects at Hickam AFB with an estimated cost of \$48.7 million. After one project was removed from the American Recovery and Reinvestment Act project list, the Air Force Audit Agency reviewed the remaining 25 FSRM projects, and published its review in Air Force Audit Agency Report No. F2010-0009-FBP000, “American Recovery and Reinvestment Act of 2009, 15th Airlift Wing, Hickam AFB, Hawaii,” December 21, 2009.

Our report addresses the review of one Recovery Act project: the repair of Pacific Air Forces Headquarters Building, with an estimated value of \$31.5 million.

Methodology

Our overall audit objective was to evaluate DOD’s implementation of plans for the Recovery Act of 2009. To accomplish our objective, we audited the planning, funding, and project execution of the Recovery Act project to determine whether efforts of the Military Services and Defense agencies complied with Recovery Act requirements, OMB’s guidance, the FAR, and DOD implementing guidance. Specifically, we determined whether:

- the selected project was adequately planned to ensure the appropriate use of Recovery Act funds (Planning);
- funds were awarded and distributed in a prompt, fair, and reasonable manner (Funding);
- the contract contained required Recovery Act FAR clauses (Project Execution); and
- the project avoided unnecessary delays and cost overruns (Project Execution).

Before selecting DOD Recovery Act projects for audit, the Quantitative Methods and Analysis Division of the DOD Office of Inspector General analyzed all DOD agency-funded projects, locations, and contracting oversight organizations to assess the risk of waste, fraud, and abuse associated with each. We selected most audit projects and locations using a modified Delphi technique, which allowed us to quantify the risk based on expert auditor judgment, and other quantitatively developed risk indicators. We used information collected from all projects to update and improve the risk assessment model.

We selected 83 projects with the highest risk rankings; auditors chose some additional projects at the selected locations.

We did not use classical statistical sampling techniques that would permit generalizing results to the total population because there were too many potential variables with unknown parameters at the beginning of this analysis. The predictive analytic techniques employed provided a basis for logical coverage not only of Recovery Act dollars being expended, but also of types of projects and types of locations across the Military Services, Defense agencies, State National Guard units, and public works projects managed by United States Army Corps of Engineers.

Use of Computer-Processed Data

We used computer-processed data to complete this audit. Specifically, we used the notices on FBO, data reported from FPDS, and contract documentation from the Electronic Data Archive System posted from May 2009 through February 2010. We tested the accuracy of the data by comparing the project data reported on these systems for consistency and also by meeting with program officials responsible for reporting on the applicable Recovery Act requirements. Our audit focused on the reporting of contract actions on specific Air Force projects. From these procedures, we concluded that the DOD data were sufficiently reliable for our purposes.

Prior Audit Coverage

The Government Accountability Office, the Department of Defense Inspector General, and the Military Departments have issued reports and memoranda discussing DOD projects funded by the Recovery Act. You can access unrestricted reports at <http://www.recovery.gov/accountability>.

Appendix B. Recovery Act Criteria and Guidance

The following list includes the primary Recovery Act criteria and guidance (notes appear at the end of the list):

- U.S. House of Representatives Conference Committee Report 111-16, “Making Supplemental Appropriations for Job Preservation and Creation, Infrastructure Investment, Energy Efficiency and Science, Assistance to the Unemployed, and State and Local Fiscal Stabilization, for the Fiscal Year Ending September 30, 2009, and for Other Purposes,” February 12, 2009
- Public Law 111-5, “American Recovery and Reinvestment Act of 2009,” February 17, 2009
- OMB Memorandum M-09-10, “Initial Implementing Guidance for the American Recovery and Reinvestment Act of 2009,” February 18, 2009
- OMB Bulletin No. 09-02, “Budget Execution of the American Recovery and Reinvestment Act of 2009 Appropriations,” February 25, 2009
- White House Memorandum, “Government Contracting,” March 4, 2009
- White House Memorandum, “Ensuring Responsible Spending of Recovery Act Funds,” March 20, 2009
- OMB Memorandum M-09-15, “Updated Implementing Guidance for the American Recovery and Reinvestment Act of 2009,” April 3, 2009¹
- OMB Memorandum M-09-16, “Interim Guidance Regarding Communications With Registered Lobbyists About Recovery Act Funds,” April 7, 2009
- OMB Memorandum M-09-19, “Guidance on Data Submission under the Federal Funding Accountability and Transparency Act (FFATA),” June 1, 2009
- OMB Memorandum M-09-21, “Implementing Guidance for the Reports on Use of Funds Pursuant to the American Recovery and Reinvestment Act of 2009,” June 22, 2009²
- OMB Memorandum M-09-24, “Updated Guidance Regarding Communications with Registered Lobbyists About Recovery Act Funds,” July 24, 2009
- OMB Memorandum M-09-30, “Improving Recovery Act Recipient Reporting,” September 11, 2009

- OMB Office of Federal Procurement Policy, “Interim Guidance on Reviewing Contractor Reports on the Use of Recovery Act Funds in Accordance with FAR Clause 52.204-11,” September 30, 2009²
- OMB Memorandum M-10-08, “Updated Guidance on the American Recovery and Reinvestment Act – Data Quality, Non-Reporting Recipients, Reporting of Job Estimates,” December 18, 2009²
- OMB Memorandum M-10-14, “Updated Guidance on the American Recovery and Reinvestment Act,” March 22, 2010²
- White House Memorandum , “Combating Noncompliance with Recovery Act Report Requirement,” April 6, 2010²
- OMB Memorandum M-10-17, “Holding Recipients Accountable for Reporting Compliance under the American Recovery and Reinvestment Act,” May 4, 2010²

End Notes

¹ Document provides Government-wide guidance for carrying out programs and activities enacted in the American Recovery and Reinvestment Act of 2009. The guidance states that the President’s commitment is to ensure that public funds are expended responsibly and in a transparent manner to further job creation, economic recovery, and other purposes of the Recovery Act.

² Document provides Government-wide guidance for carrying out the reporting requirements included in section 1512 of the Recovery Act. The reports will be submitted by recipients beginning in October 2009 and will contain detailed information on the projects and activities funded by the Recovery Act.



Inspector General Department of Defense